

FORM 4466W

WISCONSIN

CORPORATION APPLICATION FOR QUICK REFUND OF OVERPAYMENT OF ESTIMATED TAX

For calendar year _____ or taxable year beginning _____
and ending _____

Mail this application to: WISCONSIN DEPARTMENT OF REVENUE Post Office Box 8908 Madison, WI 53708-8908	Name			State and Year of Incorporation	
	Number and Street			Federal Employer I.D. Number	
	City	State	Zip Code	Seller's Permit or Use Tax Number	Wis. Employer I.D. (Withholding) Number
NOTE: The amount refunded must not be claimed as estimated tax payments on the corporation's tax return.				LEAVE BLANK	

Check when the tax return will be filed: ☐ Within two and one-half months after the close of the taxable year.
☐ Within an approved thirty-day extension period.
☐ Within thirty days after the federal extended due date.

COMPUTATION OF OVERPAYMENT

1	Estimated payments for the taxable year	1	
2	Overpayment from prior year allowed as a credit	2	
3	Total — Add lines 1 and 2	3	
4	Enter gross tax and any surcharge from return to be filed	4	
5	Less credits (exclude estimated tax credits). May not exceed line 4	5	
6	Expected liability — Subtract line 5 from line 4	6	
7	Overpayment of estimated tax — Subtract line 6 from line 3. If this amount is at least 10% of line 6 and at least \$500, the corporation is eligible for the quick refund; otherwise, do not file this form	7	

DECLARATION

I, the undersigned authorized officer of the corporation for which this application is made, have personally examined this application and declare that it is, to the best of my knowledge and belief, a true and correct application under the provisions of Chapter 71 of the Wisconsin Statutes.

Signature	Title	Date
Individual or Firm Signature of Preparer	Address	Date
Telephone No.		

INSTRUCTIONS

- Who may file an application — Any corporation that overpaid its estimated tax for the taxable year may apply for a quick refund if the overpayment is (1) at least 10% of the expected tax liability and (2) at least \$500. The overpayment is the excess of the estimated tax the corporation paid during the taxable year over the final franchise or income tax liability it expects to have when this application is filed.
- When to file — File Form 4466W after the end of the taxable year and before the corporation files its tax return.
- How and where to file — Complete this form in duplicate. File the original with the Department of Revenue at the above address. Retain the duplicate copy for your records.
- Overpayment credited or refunded — The Department of Revenue will process this application when filed and may credit the overpayment against any amounts owed this department or other state agencies and refund any balance.
- Excessive refund or credit — Regular interest at the rate of 12% per year will accrue on the amount of unpaid tax from the date the refund is issued until the earlier of the 15 th day of the 3rd month after the close of the taxable year or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date continues to be subject to 12% interest during an extension period. Delinquent interest at the rate of 18% per year will accrue on taxes not paid by the due date of the return. Delinquent interest at the rate of 18% per year will also accrue on estimated taxes not paid by the 15th day of the 3rd month following the close of the taxable year and on interest for underpayment of estimated tax.
- Disallowance of application — The Department of Revenue may disallow, without further action, any application that contains material omissions or errors that cannot be corrected.

